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Attorneys for Spiral Binding Company, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS, INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

CERTIFICATION OF SERVICE

Timothy R. Wheeler, being of full age, hereby certifies as follows:

1. I am an attorney employed by the law firm of Lowenstein Sandler, PC, attorneys for Spiral Binding Company, Inc. ("Spiral"). As such, I have knowledge of the facts set forth herein.

2. I hereby certify that on October 15, 2008, I caused a true and correct copy of the following document(s) to be served upon the parties indicated on the attached service list, in the manner listed therein:

a. Objection to Cure Amounts and Reservation of Rights.

I certify that the foregoing statements made by me are true to the best of my knowledge and belief. Any statement made by me that is willfully false I understand I am subject to the penalty of perjury.

/s/ Timothy R. Wheeler
Timothy R. Wheeler, Esq.

Dated: October 15, 2008

SERVICE LIST

Via Email

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